

COMPANY REGISTRATION NUMBER: 5750588
CHARITY REGISTRATION NUMBER: 1114189

EUROPARC Atlantic Isles
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

CHARLTON BAKER (BRISTOL) LTD

Chartered accountants
61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name EUROPARC Atlantic Isles

Charity registration number 1114189

Company registration number 5750588

Principal office and registered office Alexandra House
St Johns Street
Salisbury
Wiltshire
SP1 2SB

The trustees Kenneth Auld (Treasurer)- Loch Lomond & Trossachs National Park
Mary-Jayne Alexander – North York Moors National Park
Hayden Bridgeman – New Forest National Park
David Butterworth (Co-chair) – Yorkshire Dales National Park
William Cormacan – National Parks and Wildlife Service
Christopher Dean – Peak District National Park (retired 17/9/25)
Timothy Duckmanton (Chair) – Lake District National Park
Catherine Hopley – Forest of Bowland NL (retired 3/4/25)
Professor Lois Mansfield – University of Cumbria
Anna Pollard – Sellafeld Ltd
Joanna Swires – Independent Consultant
Paul Thompson – Forestry Commission (retired 3/12/24)
Anna Jones – Landscape Wales (appointed 4/7/25)
Paul Leadbitter – North Pennines NL (appointed 4/7/25)
Ioan Gwilym – Eryri National Park (appointed 4/7/25)

Company secretary Wilsons Solicitors LLP

Independent examiner Nick Michael
61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

PUBLIC BENEFIT

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives for the year. The public benefit has been met through the achievements and activities as outlined below.

Objectives and activities

Formal meetings of the directors were held on: 2nd April 2025 (meeting at the Chilterns National Landscape), 13th June 2025 (online), 12th September 2025 (meeting at the Lake District National Park), 10th December 2025 (online).

EUROPARC Atlantic Isles is a registered charity, number 1114189, governed by the Charities Act 2006. The charity was incorporated as a company limited by guarantee on the 21st March 2006, with company number 5750588. The constitutional documents are the memorandum and articles of association.

The Trustees of the Charity are also Directors of the Company. The board of Trustees, keep both the skills requirement and the geographical representation for the board under review. In the event that a trustee retires or additional trustees are required, the board considers the recruitment of new trustees.

When recruiting new trustees, the board looks for individuals with skills and experience which are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Directors.

Achievements and performance

In 2024/25 EAI's programme of work helped strengthen the protected area network within the four countries of the United Kingdom and the Republic of Ireland, and the Section continued to play an active role within the EUROPARC Federation.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

1 - PROJECT ACTIVITIES

EAI's Trustees and Development Advisor continued working on the development of the organisation's Protected Area Learning Programme to bring together the different aspects of its work for the benefit of protected landscapes from across the UK and Republic of Ireland.

EAI continued to deliver its programme of webinars, by providing a diverse range of subject matters and supporting peoples learning. Webinars were held on the following:

- Protected Landscapes Partnership: A solutions focused approach to navigating, consenting and licensing challenges during delivery of 30x30 Peatlands 30x30, Terrestrial Habitats 30x30, Freshwater Habitats 30x30, and Coastal 30x30
- Transforming Travel: Case Studies from Banff National Park in Canada and Cairngorms National Park.
- Nature for All: A study into how protected areas in Europe are engaging with some of the most vulnerable communities – asylum seekers.
- Protected Landscapes vs. Landscape Scale Partnerships: What is the added value and the drawbacks of both?
- A Panel Debate: What will the new designations mean for farmers? Are existing or new designations good for farming?
- A Playground for the Rich: Enabling living, working landscapes to be affordable and relevant to resident populations.
- Biodiversity Credits: Biodiversity Credit Alliance
- Creating Innovative, sustainable and climate-friendly tourism packages.

Over 2 days in November 2024, EAI hosted a members' conference at the University of Sheffield called "Fitter for the Future: Our Evolving Landscape in the 21st Century". The objective of the conference was to take some steps at how we do things differently now and, in the future, to ensure our protected landscapes, and potential future designations, are special multifunctional places that meet the needs of nature, climate, people and place and make vibrant, dynamic and relevant landscapes.

2 - COMMUNICATIONS

EAI published nine E-News bulletins between April 2024 and March 2025 to inform members on projects, policy updates and news across its UK, EU and European networks. We continued to increase our activity on LinkedIn with regular posts.

3 – MEMBERS

EAI continued to engage and recruit members and participated in member events and contributed to workshops. EAI hosted a larger, in-person members' event at the University of Sheffield, welcoming colleagues from across the UK and Europe. The conference theme was: Protected Landscapes 2030 – Fitter for the Future: Our Evolving Landscapes in the 21st Century. To increase accessibility and inclusion from across the UK and Ireland, as part of a pre-event programme, the event included site visits to Cumbria and Connemara National Park, as well as three accompanying webinars.

EUROPARC Atlantic Isles

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

4 - ACTIVE ROLE IN THE LIFE OF THE FEDERATION

EAI continued its good links to our partner organisations within the wider EUROPARC Federation online. This was achieved through EAI's Development Advisor and Chair participating in section meetings of the EUROPARC Federation and EAI's Development Advisor being very active with the section co-ordinators. Several EUROPARC Federation members and staff also joined the EAI conference in Sheffield. This was a result of the collaboration between EAI and EUROPARC Low Countries sections, visiting Zui-Kennemerland and hosting a joint workshop on the Eurostar, as part of the Fitter for the Future event.

5 - DEVELOPING THE ORGANISATION

EAI's main priority in 2024/25 was to maintain the membership by the continued development of its online webinars to support members needs to ensure EAI's financial viability in the longer term as most member organisations are facing budget cutbacks.

EAI particularly focused on involving and working with key partners and national agencies to ensure that the training, information, and networking services provided remained relevant, valued and funded. It is hoped that this, in turn, will continue to generate funds sufficient to ensure the sustainability of the organisation in the future.

6 - DEVELOPMENT ADVISER

Anita Prosser continued in the role of Development Advisor (on a part-time basis) and has spent the year continuing to deliver the products of EAI and ensuring that the correct administration and governance was in place for the organisation to grow in the future, as well as supporting the board.

Work started to recruit a new Development Advisor in preparation for Anita's retirement.

Financial review

The charity's free reserves are represented by the unrestricted funds not committed or invested in tangible fixed assets. Given the nature of the charity's funding, largely by grants, the Trustees believe that the charity's free reserves should be approximately three months' wages and core payments, which equates to £10,000. At the year-end the Archive's free reserves were £14,215.

Treasurer and Bookkeeping Services

The treasurer for 2024/25 was Kenny Auld. Book-keeping was carried out by the Treasurer.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

EUROPARC Atlantic Isles

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 25 November 2025 and signed on behalf of the board of trustees by:



Tim Duckmanton (Chair)
Lake District National Park Authority
Trustee

EUROPARC Atlantic Isles

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of EUROPARC Atlantic Isles

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of EUROPARC Atlantic Isles ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nick Michael
Independent Examiner

61 Macrae Road, Ham Green, Bristol
BS20 0DD

EUROPARC Atlantic Isles

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Other activities	5	37,655	37,655	16,575
Total income		<u>37,655</u>	<u>37,655</u>	<u>16,575</u>
Expenditure				
Expenditure on charitable activities	6,7	40,047	40,047	25,203
Total expenditure		<u>40,047</u>	<u>40,047</u>	<u>25,203</u>
Net expenditure and net movement in funds		<u>(2,392)</u>	<u>(2,392)</u>	<u>(8,628)</u>
Reconciliation of funds				
Total funds brought forward		16,607	16,607	25,235
Total funds carried forward		<u>14,215</u>	<u>14,215</u>	<u>16,607</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

EUROPARC Atlantic Isles
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	720	720
Cash at bank and in hand		17,703	19,913
		<u>18,423</u>	<u>20,633</u>
Creditors: amounts falling due within one year	14	4,208	4,026
Net current assets		<u>14,215</u>	<u>16,607</u>
Total assets less current liabilities		<u>14,215</u>	<u>16,607</u>
Net assets		<u>14,215</u>	<u>16,607</u>
Funds of the charity			
Unrestricted funds		14,215	16,607
Total charity funds	15	<u>14,215</u>	<u>16,607</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2025, and are signed on behalf of the board by:



Tim Duckmanton (Chair)
Lake District National Park
Trustee

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra House, St Johns Street, Salisbury, Wiltshire, SP1 2SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements and estimates to note.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects and which have not been designated for other purposes.

Incoming resources in the form of grants and donations are treated as restricted on the basis that they have been received for specific purposes as laid down by the donor.

EUROPARC Atlantic Isles

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. Irrecoverable VAT is written off in the SOFA as incurred.

Tangible assets

All fixed assets over £1,000 are capitalised and initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | |
|-----------|------------------------|
| Equipment | - 33% reducing balance |
|-----------|------------------------|

EUROPARC Atlantic Isles

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Under the terms of the company's Memorandum and Articles every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of debts and liabilities of the company contracted before he or she ceased to be a member, up to a maximum of £1.00.

5. Other activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Seminar income and subscriptions	<u>37,655</u>	<u>37,655</u>	<u>16,575</u>	<u>16,575</u>

EUROPARC Atlantic Isles

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of charitable activities	26,816	—	26,816
Seminar expenses	12,927	—	12,927
Support costs	304	—	304
	<u>40,047</u>	<u>—</u>	<u>40,047</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of charitable activities	13,189	7,927	21,115
Seminar expenses	3,805	—	3,806
Support costs	282	—	282
	<u>17,276</u>	<u>7,927</u>	<u>25,203</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Provision of charitable activities	26,816	304	27,120	21,397
Seminar expenses	12,927	—	12,927	3,806
	<u>39,743</u>	<u>304</u>	<u>40,047</u>	<u>25,203</u>

8. Analysis of support costs

Support costs comprises of the following;

	2025 £	2024 £
Other office costs	<u>304</u>	<u>282</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,400</u>	<u>1,400</u>

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Trustee remuneration and expenses

No trustee received remuneration from the charity during the period (2024 - £nil).

One trustee claimed travel expenses of £64 met by the charity.

12. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>508</u>	<u>508</u>
Depreciation		
At 1 April 2024 and 31 March 2025	<u>508</u>	<u>508</u>
Carrying amount		
At 31 March 2025	<u>—</u>	<u>—</u>
At 31 March 2024	<u>—</u>	<u>—</u>

13. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>720</u>	<u>720</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>2,808</u>	2,626
Accruals and deferred income	<u>1,400</u>	1,400
	<u>4,208</u>	<u>4,026</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>16,607</u>	<u>37,655</u>	<u>(40,047)</u>	<u>14,215</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>17,308</u>	<u>16,575</u>	<u>(17,276)</u>	<u>16,607</u>

EUROPARC Atlantic Isles

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
British Council	—	—	—	—

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
British Council	7,927	—	(7,927)	—

British Council fund

Allows member organisations to undertake professional development opportunities in the form of a work placement or job shadowing/observation period abroad in an enterprise or other vocational, education and training (VET) organisation.

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	18,423	18,423
Creditors less than 1 year	(4,208)	(4,208)
Net assets	14,215	14,215

	Unrestricted Funds £	Total Funds 2024 £
Current assets	20,633	20,633
Creditors less than 1 year	(4,026)	(4,026)
Net assets	16,607	16,607

17. Related parties

Wilson's Solicitors act as secretary to the charity. During the year Wilson's Solicitors charged the charity £367 (2024 - £720) for secretarial and other legal expenses.